

SECTION 9

FINANCIAL REPORTING

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ANNUAL FINANCIAL REPORT REQUIREMENTS

Food service revenues and expenditures must be tracked and reported annually. Reporting requirements differ among public schools, charter schools, private schools, residential schools, Bureau of Indian Affairs (BIA) schools, and correctional institutions/state schools. See Exhibit A.

Public schools and charter schools must submit their Annual Financial Reports (AFR) by October 15. All other agencies must submit their AFR by October 1. Reimbursement claims will be withheld if the AFR is not received by the due date.

Value of Commodities

Sponsors are responsible for tracking the value of commodities received. The Food Distribution unit sends a report showing the value of commodities each district received. The district should reconcile this report with its own report. Any discrepancies should be reported to the Food Distribution unit. Report the value of all commodities, including those received for the Summer Food Program, on the AFR. DO NOT include charges for transporting, processing or storing of commodities in value of commodities. Note that the Summer Food Program crosses school years. It may be necessary to report the commodities received in July and August of the previous year and also those received in June of the present year.

Meals Served

Enter the actual number of meals served (include Summer Food and Child and Adult Care Food Program meals) during the period from July 1 through June 30 for the following:

CHILDREN'S BREAKFAST & LUNCH

ADULT WORKER'S BREAKFAST & LUNCH (food service employees, cafeteria monitors, or maintenance personnel who receive free meals)

OTHER ADULT'S BREAKFAST & LUNCH (teachers, parents, & other school employees not working in the cafeteria & who do not receive their meals free)

SUPPERS

SNACKS / A LA CARTE / CATERING

Suppers

Suppers must be tracked and reported on the AFR by BIA Schools, juvenile correctional institutions, residential child care facilities and boarding schools. Suppers are not reimbursable, however, they are used in calculating per meal costs.

Snacks / A La Carte / Catering

Public and private schools report the total of all snacks, a la carte and catering revenue divided by the reporting year's reimbursement rate for a free lunch. If no revenue is collected, report the actual number of snacks served. BIA schools and residential child care institutions (RCCIs) report the actual number of snacks served.

USE OF THE ANNUAL FINANCIAL REPORT

The data that is submitted on the AFR is used by the CNP office for the following:

1. Each year the USDA determines State Matching Revenues required by the State of Arizona. Arizona does not have any state appropriations from the legislature for food service, therefore, the CNP office must determine what state funds are used for food service. A formula is applied to the public schools Maintenance and Operation and Capital Outlay funds used for the food service program.
2. The CNP office computes the per-meal cost for each sponsor by using the data submitted on the AFR. The per meal breakfast cost determines whether the sponsor qualifies for Severe Need Breakfast and the reimbursement a sponsor will receive. (See Severe Need Breakfast Eligibility Section).
3. USDA regulations state that net cash resources shall not exceed three months average expenditures for the nonprofit school food service. The AFR is used to determine Excess Cash by subtracting expenditures from revenues and then subtracting three times the average monthly expenditures from that total. (See Net Cash Resources Section)

SEVERE NEED BREAKFAST

Eligibility

Sponsors who have school sites eligible for Severe Need Breakfast Program receive a higher rate of reimbursement. The following criteria must be met to be eligible for the program:

1. A school site must serve forty percent (40%) or more free and reduced-price lunches in the second preceding year (two years earlier).

The forty percent (40%) criteria is computed on a school-by-school basis and not on district totals. Sponsors may apply for this program through the application renewal process. Include the total number of lunches by category (free, reduced-price and paid) that were served in the second preceding year on the site sheet portion of the application.

AND

2. The sponsor must have a per meal breakfast cost higher than the Regular Breakfast reimbursement rate for a free meal. The per meal breakfast cost is determined using data submitted on the AFR.

Reimbursement Rate

Sponsors are encouraged to calculate their per-meal breakfast cost throughout the school year. Included in this manual is Computing Per Meal Cost Instructions and worksheet (Exhibits D and E). Sponsors are notified of their Severe Need Breakfast (SNB) rate in January after the AFR is processed and in July when rates change.

1. If the per meal breakfast cost is higher than the SNB reimbursement rate, the sponsor will be paid the reimbursement rate.

EXAMPLE: Free SNB Rate = \$1.37*
 Breakfast Cost = \$1.39

The per-meal breakfast cost (\$1.39) is higher than the reimbursement rate, therefore, the sponsor will receive the reimbursement rate (\$1.37).

2. If the per meal breakfast cost is lower than the SNB reimbursement rate for a free meal, but higher than the Regular Breakfast reimbursement rate, the sponsor will be reimbursed the per meal breakfast cost.

EXAMPLE: Free SNB Rate = \$1.37*
 Free Regular Breakfast Rate = \$1.15*
 Breakfast Cost = \$1.20

The sponsor's cost (\$1.20) is lower than the SNB rate, but higher than the Regular Breakfast rate (\$1.15). The sponsor is reimbursed at the per-meal breakfast cost (\$1.20) for each free breakfast served.

3. If the per meal breakfast cost is lower than the Regular Breakfast reimbursement rate for a free meal, the sponsor is no longer eligible for the Severe Need Breakfast program. The sponsor will be placed on the Regular Breakfast program.

EXAMPLE: Free SNB Rate = \$1.37*
 Free Regular Breakfast Rate = \$1.15*
 Breakfast Cost = \$1.11

The sponsor would be placed on the Regular Breakfast rate because the per-meal breakfast cost (\$1.11) is lower than the Regular Breakfast reimbursement rate (\$1.15).

The reduced price breakfast reimbursement is determined by subtracting the price the school charges for a reduced price meal from the per-meal breakfast cost. The school is reimbursed at the lower of the cost or rate of a reduced breakfast meal.

*Based on School Year 2001-2002 reimbursement rates.

NET CASH RESOURCES

Monitoring of Net Cash Resources

The CNP office recommends that sponsors track their net cash resources throughout the year to ensure that they do not exceed three months average expenditures for their nonprofit food service. Sponsors are notified in writing if they have an excess cash balance. The sponsor is then required to submit a corrective action plan that must be approved by the CNP office. After submission of the Corrective Action Plan, a net cash resources form (Exhibit F) must be submitted monthly until the excess cash is eliminated.

Computing Excess Cash

The average monthly expenditure for one month is computed by dividing the total food service expenditures (Fund 510 only for public schools) by the number of operating months. The total is then multiplied by three to determine the average expenditures for a three-month period. This total is then subtracted from the ending food service fund balance to determine excess cash.

Eliminating Excess Cash

Excess cash can be used for nutrition education activities such as curriculum development, purchase of nutrition education materials and supplies, or in hiring a nutrition consultant to assist in planning an education project. Utilizing excess cash to support computerized nutritional analysis or improving food quality may emphasize nutrition integrity. Reducing meal prices or purchasing new equipment for the food service area may also be considered.

FOOD SERVICE FUNDS CANNOT BE USED TO PURCHASE LAND OR TO ERECT BUILDINGS.

INDIRECT COSTS

A public school participating in the NSLP can charge the food service funds (510) for indirect costs. This is a permissive procedure left to the discretion of the school district to implement if they so choose.

The non-restricted indirect cost rate is a percentage established annually by the Audit Section of the Department of Education for each calendar year. The school business office should know the non-restricted rate for the district. The percentage is determined using the formula from the school district's annual financial report.

The following formula should be used in applying the non-restricted indirect cost rate for school lunch programs receiving federal reimbursement. The formula can be calculated monthly, quarterly or annually. Expenditures for food are a direct cost of operating the

food service program and may not be included in the base amount for computing indirect costs.

FORMULA FOR NON-RESTRICTED INDIRECT COST RATE

Add:	Expenditures for Fund 510
Deduct:	Expenditures for Food in Fund 510
Deduct:	Capital Outlay Expenditures in Fund 510
Deduct:	Indirect type expenditures directly charged to Fund 510 (example: a
portion of	utilities, maintenance, accounting clerk, and other indirect type expenses)

Result:	Net Expenditures for Food Services for the specified period = A
	Federal Reimbursement for the specified period = B
Compare:	A and B above and determine the <u>lesser</u> amount = C
Multiply:	C times the approved Non - Restricted Rate = Indirect costs to be charged
to Fund	510.

Indirect costs charged to Fund 510 must be deposited to the district's Fund 570.
Expenditures from Fund 570 must comply with the U.S.F.R. Chart of Accounts

ARIZONA CHILD NUTRITION PROGRAMS
SCHOOL LUNCH/BREAKFAST
COMPUTING PER MEAL COSTS INSTRUCTIONS

PUBLIC SCHOOLS

1. **CHILDREN AND ADULT WORKER BREAKFAST EQUIVALENTS** – The actual number of Children’s Breakfast and Adult Worker Breakfasts served are added. The sum is then multiplied by .6 (1 breakfast + 6/10th of 1 lunch).
2. **OTHER ADULT BREAKFAST EQUIVALENTS** – The actual number of “Other” Adult Breakfasts served is multiplied by .6 (1 breakfast = 6/10ths of 1 lunch). The “Other” Adult Breakfasts must be separated from Adult “Worker” Breakfast. This is necessary for some further calculations in the formula.
3. **LUNCH EQUIVALENT MEALS** – For a total of lunch equivalent meals, add the number of Children’s Lunches served, Adult Worker Lunches served, Other Adult Lunches served, All Snacks/A La Carte, Children and Adult Worker Breakfast Equivalents (1), and other Adult Breakfast Equivalents (2).
4. **COST PER LUNCH EQUIVALENT** –
 - a. The Total Expenditures for Food Service (include Funds 510, 001, 410), less expenditures for Indirect costs (already taken) equals the Total Operating Expenditures.
 - b. Divide the Total Operating Expenditures (4a) by the Lunch Equivalent Meals (3) to determine the “Cost Per Lunch Equivalent”. By computing the lunch equivalencies, the differences in program operations for breakfast have been compensated for.
5. **NUMBER OF INELIGIBLE MEALS** – total the number of ineligible meals by adding Other Adult Lunches served, Other Adult Breakfast Equivalents (2) and All Snacks/A La Carte.
6. **INELIGIBLE COSTS** – The number in Ineligible meals (5) times the cost Per Lunch Equivalent (4b) is the total of the ineligible costs.
7. **ELIGIBLE MEALS** – Total the ACTUAL number of eligible meals by adding Children’s Lunches served, Adult Worker Lunches served, ACTUA: Children’s Breakfast served and Adult Worker Breakfasts served.

Exhibit A

8. **PERCENT OF ELIGIBLE MEALS** – The total of the Eligible Meals (7) are divided by the Lunch Equivalent meals (3) which result in a factor (percent) of eligible meals.
9. **INDIRECT COST BASE** – The Indirect Cost Base is used to compute the allowable indirect cost. Food costs CANNOT be included because there are no indirect food costs.
- a. Add the Salaries, Benefits, Supplies (Other than food), Utilities and Communications (ONLY IF INDIRECT COST RATE IS ZERO), Other Expenditures and Food Service Management Fees. USE ONLY THE FOOD SERVICE FUND 510 EXPENDITURES.
 - b. The sum of the costs (9a) is multiplied by the Percent of Eligible Meals (8).
10. **ALLOWABLE INDIRECT COSTS** – The Indirect Cost Base (9b) is multiplied times the Indirect Cost Rate. The Indirect Cost Rate is established by the Department of Education, School Finance Unit at the school's request.
11. **ELIGIBLE COSTS** – From the Grand Total Expenditures (510, 001, 410) subtract, any Indirect Costs (already taken) and any Ineligible Cost (6).
12. **TOTAL ELIGIBLE COSTS** – The Allowable Indirect Costs (10) are added to the Eligible Costs (11) for a total of eligible costs.
13. **LUNCH EQUIVALENT COSTS** – A portion of the total eligible costs must be allocated to children's lunches. This is done by:
- a. Multiplying the actual number of Children's Breakfast served times .6.
 - b. Add the ACTUAL number of Children's Lunches served and Children's Breakfast Equivalents (13) together.
 - c. Divide the number of Children's Lunches served by the sum of the Total Children's Breakfasts/Lunches (13b).
 - d. The Total Eligible Costs (12) is multiplied times the factor (13c).
14. **TOTAL BREAKFAST COSTS** – To compute the total breakfast costs, the Total Lunch Equivalent Costs (13d) is subtracted from the Total Eligible Costs (12).
15. **PER MEAL BREAKFAST COST** – The Per Meal Breakfast cost is computed by dividing the Total Breakfast Costs (14) by the ACTUAL number of children's breakfasts served. THIS IS THE NUMBER USED TO DETERMINE ONE OF THE QUALIFICATIONS FOR THE SEVERE NEED BREAKFAST PROGRAM.
16. **REDUCED PER MEAL BREAKFAST COST** – The Reduced-Price per meal breakfast cost is computed by subtracting the highest price charged for a reduced breakfast from the per meal breakfast cost.

COMPUTING PER MEAL COSTS WORKSHEET
NOT TO BE SUBMITTED TO THE STATE OFFICE
PUBLIC SCHOOLS

It is recommended that all sponsors track their per meal cost throughout the year. This worksheet is provided to assist in determining per meal cost

1. CHILDREN AND ADULT WORKER EQUIVALENTS

Children's Breakfasts _____
 Adult Worker Breakfasts _____
 Total Children/
 Worker Breakfasts _____ X .6 = _____
 Children/Worker
 Brkfst Equivalents (1)

2. OTHER ADULT BREAKFAST EQUIVALENTS

_____ X .6 = _____
 Other Adult Other Adult Brkfst
 Breakfasts Equivalents (2)

3. LUNCH EQUIVALENT MEALS

Children's Lunches _____
 Adult Worker Lunches _____
 Other Adult Lunches _____
 Children/Wrkr Brkfst
 Equivalents (1) _____
 Other Adult Brkfst
 Equivalents (2) _____
 Snacks/A La Carte + _____ = _____
 Lunch Equv Meals (3)

4. COST PER LUNCH EQUIVALENT

a. Total Expenditures _____
 Indirect Costs - _____ = _____
 Total Operating

Expenditures (4a)

b. _____ + _____ = _____
 Total Operating Lunch Equivalent Cost Per
 Lunch _____
 Expenditures (4a) Meals (3) Equivalents (4b)

5. NUMBER OF INELIGIBLE MEALS

Other Adult Lunches _____
 Other Adult Breakfast
 Equivalents (2) _____
 Snacks/A La Carte + _____ = _____
 Ineligible meals (5)

6. INELIGIBLE COSTS

_____ X _____ = _____
 Ineligible meals (5) Cost Per Lunch Ineligible
 Costs (6) _____
 Equivalent (4)

7. ELIGIBLE MEALS

Children's Lunches _____
 Adult Worker Lunches _____
 Children's Breakfasts _____
 Adult Worker Brkfst + _____ = _____
 Eligible Meals (7)

8. PERCENT OF ELIGIBLE MEALS

_____ + _____ = _____
 Eligible Meals (7) Lunch Equv % of Eligible Meals (8)
 Meals (3)

Exhibit B

9. INDIRECT COST BASE

a. Salaries & Benefits _____
 Supplies _____
 (Other than food) _____
 Utilities & _____
 Communications _____
 Other Expenditures _____
 Food Management Fees + _____ + _____
Base costs (9a)

b. _____ X _____ = _____
Base Costs (9a) % of Eligible Indirect
 Cost Meals (8) Base (9b)

10. ALLOWABLE INDIRECT COSTS

_____ X _____ = _____
 Indirect Cost _____ Indirect Cost Rate _____ Allowable Indirect
 Base (9b) _____ Cost (10)

11. ELIGIBLE COSTS

Grand Total Expenditures _____
 Indirect Costs _____
 (Expenses already taken) - _____
 Ineligible costs - _____ = _____
Eligible Costs (11)

12. TOTAL ELIGIBLE COSTS

Allowable Indirect
 Cost (10) _____
 Eligible Costs (11) + _____ = _____
Total Eligible Costs (12)

13. LUNCH EQUIVALENT COSTS

a. _____ X _____ = _____
Children's Breakfasts Children's Breakfast
Equivalents (13a)

b. _____ + _____ = _____
Children's Brkfst Children's Total Children's
Equivalents (13a) Lunches Brkfst/Lunches (13b)

c. _____ + _____ = _____
Children's Lunches Total Children's Factor (13c)
Brkfst/Lunches (13b)

d. _____ + _____ = _____
Total Eligible Factor (13c) Lunch Equivalent
Costs (12) Costs (13d)

14. TOTAL BREAKFAST COSTS

Total Eligible Costs (12) _____
 Lunch Equivalent
 Costs (13d) - _____ = _____
Total Breakfast Costs (14)

15. PER MEAL BREAKFAST COST

_____ + _____ = _____
Total Breakfast Children's Free Per Meal
Cost (14) Breakfast Breakfast Cost (15)

16. REDUCED PER MEAL COST

_____ - _____ = _____
Free Per Meal Charge to Student Reduced Per
Meal

Breakfast Cost (15)

Breakfast Cost

AR) NUTRITION PROGRAMS
SCHOOL LUNCH/BREAKFAST
COMPUTING PER MEAL COSTS INSTRUCTIONS

NON-PUBLIC SCHOOLS

1. **CHILDREN AND ADULT WORKER BREAKFAST EQUIVALENTS** – The actual number of Children’s Breakfast and Adult worker Breakfasts served are added. The sum is then multiplied by .6 (1 breakfast + 6/10th of 1 lunch).
2. **OTHER ADULT BREAKFAST EQUIVALENTS** – The actual number of “Other” Adult Breakfasts served is multiplied by .6 (1 breakfast = 6/10ths of 1 lunch). The “Other” Adult Breakfasts must be separated from Adult “Worker” Breakfast. This is necessary for some further calculations in the formula.
3. **LUNCH EQUIVALENT MEALS** – For a total of lunch equivalent meals, add the number of Children’s Lunches served, Adult Worker Lunches served, Other Adult Lunches served, All Snacks/A La Carte, Children and Adult Worker Breakfast **Equivalents** (1), and other Adult Breakfast **Equivalents** (2).
4. **COST PER LUNCH EQUIVALENT** – Divide the Total Expenditures by the Lunch Equivalent Meals (3) to determine the “Cost Per Lunch Equivalent”. By computing the lunch equivalencies, the differences in program operations for breakfast have been compensated for.
5. **NUMBER OF INELIGIBLE MEALS** – total the number of ineligible meals by adding Other Adult Lunches served, Other Adult Breakfast Equivalents (2) and All Snacks/A La Carte.
6. **INELIGIBLE COSTS** – The number in Ineligible meals (5) times the cost Per Lunch Equivalent (4b) is the total of the ineligible costs.
7. **ELIGIBLE MEALS** – Total the **ACTUAL** number of eligible meals by adding Children’s Lunches served, Adult Worker Lunches served, **ACTUAL**: Children’s Breakfast served and Adult Worker Breakfasts served.
8. **PERCENT OF ELIGIBLE MEALS** – The total of the Eligible Meals (7) are divided by the Lunch Equivalent Meals (3) which result in a factor (percent) of eligible meals.

Exhibit C

- 9. INDIRECT COST BASE** – The Indirect Cost Base is used to compute the allowable indirect cost. Food costs CANNOT be included because there are no indirect food costs. Add the Salaries, Benefits, Supplies (other than food), Utilities, Other Expenditures and Food Service Management Fees. The sum of the costs (9a) is multiplied by the Percent of Eligible Meals (8).
- 10. ALLOWABLE INDIRECT COSTS** – The Indirect Cost Base (9b) is multiplied times the Indirect Cost Rate (10%). The 10% Indirect Cost Rate was established by the Child Nutrition Program office for all non-public schools. Bureau of Indian Affairs schools may submit a request to the Child Nutrition office to use the Indirect Cost Rate established by the U.S. Department of the Interior.
- 11. ELIGIBLE COSTS** – From the total Expenditures subtract, any Ineligible Cost (6).
- 12. TOTAL ELIGIBLE COSTS** – The Allowable Indirect Costs (10) are added to the Eligible Costs (11) for a total of eligible costs.
- 13. LUNCH EQUIVALENT COSTS** – A portion of the total eligible costs must be allocated to children's lunches. This is done by:
- Multiplying the actual number of Children's Breakfast served times .6.
 - Add the ACTUAL number of Children's Lunches served and Children's Breakfast Equivalents (13) together.
 - Divide the number of Children's Lunches served by the sum of the Total Children's Breakfasts/Lunches (13b).
 - The Total Eligible Costs (12) is multiplied times the factor (13c).
- 14. TOTAL BREAKFAST COSTS** – To compute the total breakfast costs, the Total Lunch Equivalent Costs (13d) is subtracted from the Total eligible Costs (12).
- 15. PER MEAL BREAKFAST COST** – The Per Meal Breakfast cost is computed by dividing the Total Breakfast Costs (14) by the ACTUAL number of children's breakfasts served. THIS IS THE NUMBER USED TO DETERMINE ONE OF THE QUALIFICATIONS FOR THE SEVERE NEED BREAKFAST PROGRAM.
- 16. REDUCED PER MEAL BREAKFAST COST** – The Reduced-Price per meal breakfast cost is computed by subtracting the highest price charged for a reduced breakfast from the per meal breakfast cost.

COMPUTING PER MEAL COSTS WORKSHEET
NOT TO BE SUBMITTED TO THE STATE OFFICE
NON-PUBLIC SCHOOLS

It is recommended that all sponsors track their per meal cost throughout the year. This worksheet is provided to assist in determining per meal cost.

1. CHILDREN AND ADULT WORKER EQUIVALENTS

Children's Breakfasts _____
 Adult Worker Breakfasts _____
 Total Children/
 Worker Breakfasts _____ X .6 = _____
Children/Worker
Brkfst Equivalents
 (1)

2. OTHER ADULT BREAKFAST EQUIVALENTS

_____ X .6 = _____
 Other Adult
 Breakfasts _____ Other Adult Brkfst
 Equivalents (2)

3. LUNCH EQUIVALENT MEALS

Children's Lunches _____
 Adult Worker Lunches _____
 Other Adult Lunches _____
 All Suppers _____
 Children/Wrkr Brkfst
 Equivalents (1) _____
 Other Adult Brkfst
 Equivalents (2) _____
 All Snacks + _____ = _____
Lunch Equv Meals
 (3)

4. COST PER LUNCH EQUIVALENT

_____ + _____ = _____

Total Expenditures _____ Lunch Equiv
 Meals (3) Cost Per
 Lunch Equv (4)

5. NUMBER OF INELIGIBLE MEALS

Other Adult Lunches _____
 All Suppers _____
 Other Adult Breakfast
 Equivalents (2) _____
 All Snacks + _____ = _____
Ineligible meals
 (5)

6. INELIGIBLE COSTS

_____ X _____ = _____
 Ineligible Meals (5) Cost Per Lunch _____
 Costs (6) Equivalent (4) Ineligible

7. ELIGIBLE MEALS

Children's Lunches _____
 Adult Worker Lunches _____
 Children's Breakfasts _____
 Adult Worker Brkfst + _____ = _____
Eligible Meals (7)

8. PERCENT OF ELIGIBLE MEALS

_____ + _____ = _____
 Eligible Meals (7) Lunch Equiv _____
 (8) Meals (3) % of Eligible Meals

Exhibit D

9. INDIRECT COST BASE

a. Salaries & Benefits _____
 Supplies _____
 (Other than food) _____
 Other Expenditures _____
 Food Management Fees + _____ + _____
Base costs (9a)

b. _____ X _____ = _____
Base Costs (9a)
 Indirect Cost % of Eligible
Meals (8) Base (9b)

10. ALLOWABLE INDIRECT COSTS

_____ X _____ = _____
 Indirect Cost Indirect Cost Rate Allowable Indirect
 Base (9b) 10% Cost (10)

11. ELIGIBLE COSTS

Total Expenditures _____
 Ineligible costs - _____ = _____
Eligible Costs (11)

12. TOTAL ELIGIBLE COSTS

Allowable Indirect
 Cost (10) _____
 Eligible Costs (11) + _____ = _____
Total Eligible Costs
 (12)

13. LUNCH EQUIVALENT COSTS

a. _____ X _____
Children's Breakfasts Children's Breakfast
Equivalents (13a)

b. _____ + _____ = _____
Children's Brkfst Children's Total Children's
Equivalents (13a) Lunches Brkfst/Lunches
 (13b)

c. _____ + _____ = _____
Children's Lunches Total Children's Factor (13c)
Brkfst/Lunches (13b)

d. _____ + _____ = _____
Total Eligible Factor (13c) Lunch Equivalent
Costs (12) Costs (13d)

14. TOTAL BREAKFAST COSTS

Total Eligible Costs (12) _____
 Lunch Equivalent
 Costs (13d) - _____ = _____
Total Breakfast Costs
 (14)

15. PER MEAL BREAKFAST COST

_____ + _____ = _____
Total Breakfast Children's Free Per
Meal Breakfast Breakfast Cost
 Cost (14) Breakfast
 (15)

16. REDUCED PER MEAL COST

Free Per Meal	-	=	Charge to Student	Reduced
Per Meal				
Breakfast Cost (15)				Breakfast Cost

